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look forward
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\$841 back?**



New Jersey Earned Income Tax Credit (NJEITC)

Q. What is the NJEITC?

A. The New Jersey Earned Income Tax Credit (NJEITC) is a credit for certain residents who work and have earned income. The credit reduces the amount of New Jersey tax you owe and may also give you a refund, even if you have no tax liability to New Jersey.

If you are eligible for a Federal earned income credit, you may also be eligible for the NJEITC.

Q. Who is eligible for the NJEITC?

A. You are eligible for the NJEITC if you meet all the following conditions:

- **Federal earned income credit.** You are eligible, and you apply for the Federal earned income credit; and
- **Qualifying child.** You file a Federal Schedule EIC on which you list at least one "qualifying child"; and
- **Filing status.** The filing status you use on both your Federal return and your New Jersey return is either married filing joint return, head of household, or qualifying widow(er); and
- **New Jersey gross income.** Your New Jersey gross income for the entire year from all sources is \$20,000 or less.

NOTE: If your filing status is single or married, filing separate return, you may not claim the NJEITC.

**See Your
State Income Tax
Return Booklet
Or Call
1-888-895-9179**

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Q. How is the NJEITC calculated?

A. The NJEITC is a percentage of your Federal earned income credit. Benefits under the NJEITC Program were phased in over a four-year period which began in 2000.

The amount of your NJEITC for tax year 2003 will be equal to 20% of your Federal earned income credit. For example, if your Federal earned income credit is \$3,000, the amount of your NJEITC will be \$600. (2003 NJEITC = Federal EIC \times 20%)

The percentage used to calculate the NJEITC has increased over a four-year period as follows:

<u>Tax year</u>	<u>% of Federal EIC</u>
2000	10%
2001	15%
2002	17.5%
2003 and after	20%

NOTE: Part-year residents who meet the eligibility requirements qualify for the NJEITC provided their gross income for the entire year from all sources is \$20,000 or less. The amount of the credit must be prorated based on the number of months you were a New Jersey resident.

Q. How do I receive the NJEITC?

A. To receive the NJEITC, you must file a New Jersey resident income tax return and complete the New Jersey Earned Income Tax Credit Schedule portion of the tax return form.

You must file a New Jersey income tax return to receive the NJEITC. This is true even if you are not required to file a return because your income is below New Jersey's minimum filing threshold. The minimum filing threshold for 2003 is \$20,000 or less if your filing status is married filing joint return, head of household, or qualifying widow(er).

To apply for the NJEITC, file your New Jersey resident income tax return using one of the following:

- Form NJ-1040 — resident return
- Form NJ-1040EZ — resident return
- NJ TeleFile — file by phone
- NJ WebFile — file by computer
- Electronic filing — available through tax professionals or certain tax preparation software

Need Help?

By Phone...

- Listen to recorded information on many topics or order forms and publications through our message system by calling the Division's Automated Tax Information System from a Touch-tone phone:
1-800-323-4400 (within NJ, NY, PA, DE, MD) or
609-826-4400 (anywhere)
- Speak directly to a Division of Taxation representative for tax information and assistance 8:30 a.m. to 4:30 p.m., Monday through Friday, except holidays.
New Jersey Earned Income Tax Credit Hotline
1-888-895-9179 (in NJ, NY, PA, DE, MD)
Customer Service Center
609-292-6400 (anywhere)
- TTY equipment users can get information, filing assistance, or order forms and publications.
1-800-286-6613 (in NJ, NY, PA, DE, MD) or
609-984-7300 (anywhere)

Online...

www.state.nj.us/treasury/taxation/
www.njfastfile.com

Send e-mail to the Division of Taxation at:
taxation@tax.state.nj.us

In Writing...

Address your questions to:

New Jersey Division of Taxation
Information and Publications Branch
PO Box 281
Trenton, NJ 08695-0281

In Person...

Visit a New Jersey Division of Taxation Regional Office. Regional Offices provide individual assistance at locations throughout the State. The normal hours of operation are 8:30 a.m. to 4:30 p.m., Monday through Friday. Offices are closed weekends and holidays.

Asbury Park
630 Bangs Avenue
Asbury Park, NJ 07712

Camden

Suite 200, One Port Center
2 Riverside Drive
Camden, NJ 08103

Fair Lawn

2208 Route 208 South
Fair Lawn, NJ 07410

Newark

124 Halsey Street, 2nd Floor
Newark, NJ 07101

Northfield

1915-A New Road (Route 9)
Northfield, NJ 08225

Somerville

75 Veterans Memorial Drive East
Suite 103
Somerville, NJ 08876

Trenton

Taxation Building
50 Barrack Street
1st Floor Lobby
Trenton, NJ 08695

For information about the Federal earned income credit...

- Call 1-800-829-3676, toll-free, for the free IRS Publication 596, *Earned Income Credit*. This publication can also be printed from the Internet at the IRS Web site: www.irs.gov
- Call 1-800-829-1040, toll-free, to get help with tax questions from an IRS assistor.
- Call 1-800-829-4059, toll-free, for TTY/TDD equipment users (speech and hearing impaired) to ask tax questions or to order IRS forms and publications.



State of New Jersey
Department of the Treasury
Division of Taxation

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